



Justin P. Wilson, Comptroller

April 1, 2016

Former Upper Cumberland Development District Employee Steals Thousands

A special investigation by the Tennessee Comptroller of the Treasury has revealed that Matthew Lynn, a former finance department employee of the Upper Cumberland Development District, stole at least \$16,566 from the agency during November and December 2014. This investigation was completed in conjunction with the Tennessee Bureau of Investigation.

Investigators determined that Mr. Lynn kept the proceeds of 33 fraudulent district checks that he generated and transacted. Mr. Lynn's scheme involved creating and printing checks made payable to legitimate agency vendors. He also fabricated invoices and submitted them, along with the checks, for management's review and approval.

Mr. Lynn used the checks for his own benefit after the signed checks were returned to him for delivery to the vendors. Examples of the checks can be found in the Comptroller's report.

In March 2016, Matthew Lynn pled guilty on an information to one count of theft over \$1,000. Mr. Lynn has also paid \$16,566.85 in restitution to the Upper Cumberland Development District.

"I am concerned about any theft of public money," Comptroller Justin P. Wilson said. "Our investigators recommended that UCDD improve its financial processes, and I'm pleased to note that agency leaders have corrected the situation."

To view the special investigation online, go to: <http://www.comptroller.tn.gov/ia/>

If you suspect fraud, waste or abuse of public money in Tennessee, call the Comptroller's toll-free hotline at (800) 232-5454, or file a report online at: www.comptroller.tn.gov/hotline. Follow us on twitter: [@TNCOT](https://twitter.com/TNCOT)

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